

Hearing Date and Time: January 28, 2009 at 10:00 a.m. (Prevailing Eastern Time)
Objection Date and Time: January 23, 2009 at 4:00 p.m. (Prevailing Eastern Time)

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
: :
-----x

**NOTICE OF HEARING REGARDING APPLICATION OF THE DEBTORS
PURSUANT TO SECTIONS 327(e) AND 328(a) OF THE BANKRUPTCY CODE
AND RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR
AUTHORIZATION TO EMPLOY AND RETAIN REILLY POZNER LLP AS SPECIAL
COUNSEL TO DEBTORS, *nunc pro tunc* TO THE COMMENCEMENT DATE**

PLEASE TAKE NOTICE that a hearing on the annexed application (the “Application”) of Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases (together, the “Debtors”), pursuant to sections 327(e) and 328(a) of the Bankruptcy Code for the authorization to employ, *nunc pro tunc*, Reilly Pozner LLP as special counsel, all as more fully described in the Application, will be held before the Honorable James M. Peck, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 601, One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **January 28, 2009 at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Richard P. Krasnow, Esq., and James Grogan, Esq.; (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005, Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq., attorneys for the official committee of unsecured creditors appointed in these cases; and (v) Reilly Pozner LLP, 511 Sixteenth Street, Suite 700, Denver, Colorado 80202, attn: Michael A. Rollin, Esq., and Daniel M. Reilly, Esq., so as to be received no later than **January 23, 2009 at 4:00 p.m. (prevailing Eastern Time)** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if an objection to the Application is not received by the Objection Deadline, the relief requested shall be deemed unopposed, and the Bankruptcy Court may enter an order granting the relief sought without a hearing.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: January 14, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow

WEIL, GOTSHAL & MANGES LLP
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Attorneys for Debtors
and Debtors in Possession

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**APPLICATION OF THE DEBTORS PURSUANT TO
SECTIONS 327(e) AND 328(a) OF THE BANKRUPTCY CODE AND
RULE 2014 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR
AUTHORIZATION TO EMPLOY AND RETAIN REILLY POZNER LLP AS SPECIAL
COUNSEL TO DEBTORS, NUNC PRO TUNC TO THE COMMENCEMENT DATE**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors” and, collectively with their non-debtor affiliates, “Lehman”), file this Application to employ Reilly Pozner LLP as special counsel and respectfully represent:

Background

1. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the United States Code (the

“Bankruptcy Code”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors Committee”).

3. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate.

Jurisdiction

4. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Lehman’s Business

5. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman has been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

6. Additional information regarding the Debtors’ businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy

Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

Relief Requested

7. By this Application, the Debtors request entry of an order, pursuant to sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014(a) of the Bankruptcy Rules, and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), authorizing the employment of Reilly Pozner LLP (“RP”) as special counsel for the Debtors, effective *nunc pro tunc* to the Commencement Date, with respect to the following matters: (i) litigation in connection with the recovery of losses related to the purchase, sale, transfer and securitization of mortgage loans and/or pre-filing settlement negotiations against sellers of mortgage loans on the secondary market and ancillary matters arising in such lawsuits (“Loss Recovery Litigation”); (ii) acting as national coordinating counsel by overseeing and coordinating the efforts of local and regional counsel on behalf of the Debtors in nationwide Loss Recovery Litigation; and (iii) representing LBHI in connection with proofs of claims relating to the purchase, sale, or other transfer of mortgage loans.

8. The Debtors request that RP’s retention be made effective *nunc pro tunc* to the Commencement Date to allow RP to be compensated for work performed on behalf of the Debtors on or after September 15, 2008, but prior to the submission of this Application. Since the Commencement Date, RP has been actively involved in assisting the Debtors by providing many of the services set forth in this Application, and as more fully described in the Affidavit of Michael A. Rollin (the “Rollin Affidavit”), sworn to on January 14, 2009, a copy of which is attached as Exhibit 1. On December 4, 2008, Debtors filed with the Court an affidavit and disclosure statement in support of Debtors’ retention of RP as an ordinary course professional

(“OCP”) [Docket No. 2063] in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394] (the “OCP Order”). However, after being approved as an OCP, RP indicated to the Debtors that based upon a review of its records and invoices, RP would not fall within the monthly caps as described in the OCP Order. As a result, the Debtors now seek to retain RP as special counsel pursuant to sections 327(e) and 328(a) of the Bankruptcy Code. It is the Debtors understanding that RP has not been paid by the Debtors for fees and expenses incurred post-petition and, therefore, the Debtors request that RP’s retention be made effective *nunc pro tunc* to the Commencement Date. *See In re Hasset, Ltd.*, 283 B.R. 376, 379 (Bankr. E.D.N.Y. 2002) (approving *nun pro tunc* retention application and recognizing that “*nunc pro tunc* applications are disfavored in this Circuit, *see In re Hazen Agricultural Products Service, Inc.*, 109 B.R. 602 (Bankr. W.D.N.Y. 1990), but have been permitted when the attorney performs services of ‘value’ to the estate”); *see also In re Jarvis*, 53 F.3d 416 (1st Cir. 1995) (finding that a bankruptcy court may grant *post facto* application if employment meets statutory requirements and delay results from extraordinary circumstances); *In re Arkansas Co. Inc.*, 798 F.2d. 645 (3d Cir. 1986) (opining that bankruptcy courts have discretion in extraordinary circumstances to retroactively approve a professional’s employment); *In re Triangle Chems. Inc.*, 697 F.2d 1280 (5th Cir. 1983) (holding that a bankruptcy court has discretion, as a court of equity, to consider whether such approval of employment should be granted *nunc pro tunc*).

Basis for Relief

9. The Debtors knowledge, information, and belief regarding the matters set forth in this Application are based on and made in reliance upon the Rollin Affidavit.

10. The retention of RP under the terms described herein is appropriate under Bankruptcy Code sections 327(e), 328(a) and 1107(b). Section 327(e) provides for the appointment of special counsel where the proposed counsel does not possess any interest materially adverse to the debtor with regard to the matter(s) that will be handled by counsel. Section 327(e) provides:

The trustee, with the court's approval, may employ, for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e). Moreover, section 1107(b) provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case."

11 U.S.C. § 1107(b).

11. Accordingly, section 327(e) of the Bankruptcy Code authorizes the retention of counsel who previously represented a debtor prepetition provided that: (a) the appointment is in the best interest of the debtor's estate; (b) counsel does not hold an interest adverse to the estate with respect to the matter for which counsel is to be employed; and (c) the specified special purpose for which counsel is being retained does not rise to the level of conducting the bankruptcy case for the debtor in possession. *See In re DeVlieg, Inc.*, 174 B.R. 497 (N.D. Ill. 1994); *In re AroChem Corp.*, 176 F.3d 610, 622 (2d Cir. 1999) (noting that "where the interest of the special counsel and the interest of the estate are identical *with respect to the matter for which special counsel is retained*, there is no conflict and the representation can stand"). As explained more fully below, the Debtors submit that each of these factors is satisfied

with respect to RP and, therefore, its retention should be approved under section 327(e) of the Bankruptcy Code.

The Employment and Retention of RP is in the Best Interests of the Estates

12. The Debtors' decision to retain RP is based on several factors: (a) RP is well qualified to act as special counsel in the areas for which it has been asked to provide legal counsel; (b) prior to the Commencement Date, RP actively represented the Debtors and their affiliates with regard to various matters, including matters for which the Debtors need postpetition counsel; and (c) the Debtors believe that representation by RP in such matters, subsequent to the Commencement Date, was and is in the best interest of the estates.

13. Here, the Debtors selected RP as special counsel in three principal areas: (i) litigation in connection with the recovery of losses related to the purchase, sale, transfer and securitization of mortgage loans and/or pre-filing settlement negotiations against sellers of mortgage loans on the secondary market and ancillary matters arising in such lawsuits; (ii) acting as national coordinating counsel by overseeing and coordinating the efforts of local and regional counsel on behalf of the Debtors in nationwide Loss Recovery Litigation; and (iii) representing LBHI in connection with proofs of claims relating to the purchase, sale, or other transfer of mortgage loans. As described in the Rollin Affidavit, RP has extensive knowledge and experience with these kinds of Loss Recovery Litigation matters. RP is a leading trial firm which has represented Debtors and their affiliates in these types of matters. The firm has significant experience in the coordination and prosecution of national litigation strategies, including for the Debtors and their affiliates. In addition, RP's litigation professionals frequently represent individuals and business entities in a wide range of litigation matters, including government investigations and proceedings.

14. Furthermore, as set forth in the Rollin Affidavit, RP has represented LBHI, directly or through its subsidiary Aurora Loan Services, LLC (“Aurora”), since 2006 in Loss Recovery litigation. During that time, RP has represented LBHI and its affiliates in state and federal court litigation in several states and has overseen and coordinated the efforts of local and regional counsel. Over the course of its representation of the Debtors and their affiliates, RP has become familiar with the relevant business personnel and operations, as well as the legal matters described in this Application and in the Rollin Affidavit. The Debtors believe that the employment of RP as special counsel for the Debtors will enable the Debtors to avoid the unnecessary expense otherwise attendant to having another law firm familiarize itself with the matters described above. Employing RP as special counsel will also provide for efficient and well-coordinated Loss Recovery efforts since RP centralizes many of the litigation functions including pleadings, document management, discovery, key witness handling, and litigation consistency and strategy. For these reasons, the Debtors submit that the employment of RP is in the best interests of the Debtors, their estates, and creditors.

RP Holds No Interest Materially Adverse to the Debtors or the Debtors' Estates

15. To the best of the Debtors’ knowledge, RP does not represent or hold any interest adverse to the Debtors, their creditors, any other parties in interest herein, or their respective attorneys or accountants, or the U.S. Trustee, with respect to the matters as to which RP is to be employed, except as may be set forth in the Rollin Affidavit. *See In re AroChem, 176 F.3d at 622* (emphasizing that, under section 327(e) of the Bankruptcy Code, potential conflicts must be evaluated only with respect to the scope of the proposed retention). The Debtors have been informed that RP will conduct an ongoing review of its files to ensure that no

disqualifying circumstances arise and, if any new relevant facts or relationships are discovered, RP will supplement its disclosure to the Court. *See Rollin Affidavit at ¶ 15.*

16. Although RP has extensive experience in the matters for which Debtors seek their retention as special counsel, RP's prior engagement was with LBHI's subsidiary, Aurora. While a small percentage of those Aurora related bills remain unpaid, RP is not a prepetition creditor of the Debtors.

17. Based on the foregoing and the disclosures set forth in the Rollin Affidavit, the Debtors submit that RP does not hold or represent any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which RP is to be employed.

RP will not Conduct the Debtors' Bankruptcy Case

18. By separate applications, the Debtors have sought the Court's approval to retain and employ Weil, Gotshal & Manges LLP as the Debtors' general bankruptcy counsel, and Curtis, Mallet-Prevost, Colt & Mosle LLP as conflicts counsel. By contrast, RP's postpetition work is comprised of Loss Recovery Litigation with respect to mortgage loans and related matters or actions. None of these matters involve the conduct of the bankruptcy cases themselves. Therefore, the Debtors believe that RP has not rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Furthermore, the services rendered and functions to be performed by RP will not be duplicative of any bankruptcy-related work performed by other law firms retained by the Debtors. It is the Debtors understanding that RP will coordinate with the Debtors' other professionals to ensure that its services are, to the maximum extent possible, complimentary to other professionals' services.

Professional Compensation

19. The Debtors understand that RP intends to apply separately to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all orders of this Court governing professional services performed and expenses incurred after the Commencement Date. *See* Rollin Affidavit at ¶ 21. To that end, RP has agreed to “to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court.” *See id.* at ¶ 26.

20. The Debtors also seek authority to continue paying RP’s fees and expenses on a postpetition basis for its work in connection with the matters set forth herein. RP has further informed the Debtors that the current hourly billing rates for RP professionals range from \$375 to \$500 for partners, \$240 to \$350 for associates, and \$100 to \$190 for paralegals. *See id.* at ¶ 20. The Debtors respectfully submit that such rates are reasonable and comparable to the rates other firms charge for similar services. For services rendered by RP in these cases, the Debtors, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, all guidelines promulgated by the U.S. Trustee, and orders of the Court, propose to pay RP its customary hourly rates that are in effect from time to time, as set forth in the Rollin Affidavit.

The Relief Requested is Appropriate

21. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of their estates and creditors, and should be granted in all respects.

Notice

22. No trustee or examiner has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion in accordance with the procedures set forth in the order entered on September 22, 2008 governing case management and administrative procedures for these cases [Docket No. 285] on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

23. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: January 14, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow

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Attorneys for Debtors
and Debtors in Possession

Exhibit 1

Affidavit of Michael A. Rollin

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	Chapter 11 Case No. 08-13555 (JMP)
Debtors.	(Jointly Administered)
	:
	:
	X

STATE OF COLORADO)
CITY & COUNTY OF DENVER)
)ss.
)

**AFFIDAVIT OF MICHAEL A. ROLLIN FILED ON BEHALF OF REILLY POZNER
LLP IN SUPPORT OF THE DEBTOR'S APPLICATION PURSUANT TO SECTIONS
327(e) AND 328(a) OF THE BANKRUPTCY CODE AND RULE 2014 OF THE
FEDERAL RULES OF BANKRUPTCY PROCEDURE FOR AUTHORIZATION TO
EMPLOY AND RETAIN REILLY POZNER LLP AS SPECIAL COUNSEL TO
DEBTORS, *NUNC PRO TUNC* TO THE DATE OF COMMENCEMENT**

Michael A. Rollin, being duly sworn, states the following based upon personal knowledge and review of relevant documents:

1. I am a member of the firm of Reilly Pozner LLP (“RP” or the “Firm”), 511 Sixteenth Street, Ste. 700, Denver, Colorado 80202, and am admitted to practice law in the states of California and Colorado, the United States District Courts for the District of Colorado; the Central, Northern, Southern, and Eastern Districts of California, and the Northern District of

Florida; and the United States Courts of Appeals for the Third, Ninth, Tenth, and Eleventh Circuits.

2. I submit this affidavit in support of the application dated January __, 2009 (the "Application") filed by the Debtors seeking authorization *nunc pro tunc* to the Date of Commencement to employ RP as special counsel to Lehman Brothers Holdings Inc. ("LBHI") for certain non-bankruptcy related postpetition matters and authorization *nunc pro tunc* to continue to pay the fees and expenses of RP in connection with related prepetition litigation. Any capitalized term not expressly defined herein shall have the meaning ascribed to it in the Application. All facts set forth below in this affidavit are based upon information from, and discussions I or other RP personnel reporting to me have had with, certain of my colleagues and the attorneys at RP responsible for conflicts matters. The statements herein regarding conflicts are based in part on a review of the list provided to RP by Weil, Gotshal & Manges LLP ("WGM"), the Debtors' general bankruptcy counsel, on January 2, 2009 (the "Conflicts Checklist"), attached hereto as Exhibit A, setting forth certain of the creditors and other parties in interest of LBHI and its affiliated debtors and debtors in possession in the above- referenced chapter 11 cases (together, the "Debtors") performed by (i) the persons within RP responsible for maintaining records of our representations, with the assistance of an attorney at RP, and (ii) our Accounting Department personnel. Based on the foregoing, if I were called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized to submit this affidavit on behalf of RP.

Services Performed by Reilly Pozner LLP

3. LBHI seeks to retain RP as special counsel to LBHI pursuant to section 327(e) of the Bankruptcy Code, *nunc pro tunc* to the Date of Commencement, to perform legal services in connection with the matters set forth below.

4. RP was first retained in or around August, 2006 by Aurora Loan Services, LLC (“Aurora”), a subsidiary of LBHI, to recover losses incurred by LBHI and other investors in mortgage loans that turned out to be defective. By way of background, LBHI’s subsidiary Lehman Brothers Bank, FSB (“LBB”) purchased mortgage loans on the secondary mortgage market from loan originators and their affiliates who, in connection with those sales, made certain representations and warranties about the quality of the loans. LBB then sold the loans to LBHI. LBHI securitized many of the loans. Those that could not be securitized because, for example, the loan was already in default, were held in LBHI inventory and, if possible, resold. Aurora was the servicer, master servicers, and/or loan administrator for many of the loans. When Aurora found that there was a breach of the representations and warranties pursuant to which LBB purchased the loans, Aurora, either through in-house or outside counsel, demanded that the sellers repurchase the loans or, if the loans were already liquidated, that the sellers indemnify the loss holders, including LBHI. RP has served as Aurora’s outside counsel for that purpose and, by the Date of Commencement, had filed numerous lawsuits and was engaged in many formal and informal settlement discussions with counterparties. In addition, Aurora had directed RP to serve as national coordinating counsel for all loss recovery litigation, as set forth in Paragraph 5, below. RP has also represented LBHI, LBB, and Aurora as counterclaim or crossclaim defendants in the aforementioned loss recovery actions filed in Aurora’s name. The many matters which were initiated by Aurora before the Commencement Date have continued

afterwards and are being amended to add LBHI as a named plaintiff. LBHI has directed RP to continue pursuing recovery in those cases and to initiate more, in an effort to maximize LBHI recovery. To maximize efficiency and minimize costs, LBHI has also asked RP to stay on as national coordinating counsel. RP therefore requests *nunc pro tunc* approval of the Application for these matters.

5. RP has extensive knowledge and experience in representing the Debtors and other LBHI affiliates in various matters, primarily matters that are the subject of the Application as further described herein. RP is a leading trial firm which has represented Debtors and their affiliates in these types of matters. The firm has significant experience in the coordination and prosecution of national litigation strategies, including for Debtors and their affiliates. RP believes that it is uniquely qualified and situated to coordinate and prosecute this loss recovery effort. In its role as national coordinating counsel, RP has:

- Created a database of pleadings that all loss recovery counsel are required to use, including: complaints, corporate disclosures, counterclaim answers, motions to dismiss counterclaims, initial disclosures, expert disclosures, discovery requests, discovery responses, and motions for summary judgment.
- Created and maintains a central repository of documents and information required by loss recovery counsel, including: loan files, client relations files, contract administration files, servicing notes, loss mitigation notes, loan ownership charts, damages-related information, loan purchase agreements, and a library of the Seller's Guides pursuant to which LBB purchased loans from counterparties, including a chart of important variations from version-to-version, which is an essential tool for loss recovery litigators.

- Verifies consistence in pleadings, discovery responses, and positions taken in all loss recovery matters.
- Centralizes and coordinates key litigation functions such as making required disclosures, answering discovery, and identifying, preparing, and defending key witnesses, mainly LBHI and Aurora employees and expert witnesses.

By retaining one coordinating law firm that oversees and directs this significant, nationwide loss recovery effort, RP believes Debtors can recover significant sums of money for the estate in a cost-effective, efficient, and effective manner.

“Connections” of RP

6. To the best of my knowledge, neither RP nor I has any “connection” with the above-captioned Debtors, their creditors, any other parties in interest herein, or their respective attorneys or accountants, or the Office of the United States Trustee for the Southern District of New York (“UST”) except as stated herein and in Exhibits hereto. To the best of my knowledge, neither the term “connection” as used in Bankruptcy Rule 2014 nor the proper scope of a professional’s search for “connections” has been completely defined, and I am therefore required to exercise some degree of professional judgment in applying that term to the facts of which I am aware, as well as in defining the scope of how to search for such facts. Out of an abundance of caution, I may be disclosing items that are not, in my judgment, disqualifying or problematic under either the Bankruptcy Code or applicable standards of professional ethics.

7. I understand that the Debtors will retain various professionals during the pendency of these cases to aid in the prosecution of the Debtors’ chapter 11 case. I have been advised that the Debtors have retained, among others, the following professionals: Weil Gotshal & Manges LLP, as general bankruptcy counsel, Curtis, Mallet-Prevost, Colt & Mosle LLP as

conflicts counsel, and Alvarez & Marsal North America, LLC, as restructuring advisor of those professionals. To the best of my knowledge, after investigation, I believe attorneys at RP have only worked with the Phoenix, Arizona office of Alvarez and Marsal. In a loss recovery case RP filed on behalf of Aurora for damages due to, among others, LBHI, Aurora retained Alvarez & Marsal to compute, and provide a report for use as evidence of, damages.

8. In addition, during the course of the Debtors' bankruptcy cases the Debtors may retain additional or different professionals, not all of which are or can currently be identified. Further, the Conflicts Checklist does not disclose the identities of all of the various professionals that have been retained, or are being considered for retention by the various parties in interest. Therefore, we are unable to determine if RP has a client or other relationship with such as yet unidentified advisors or their affiliates. However, it is possible that some of the professionals who may appear in these cases are trustees, witnesses, advisors, or counsel, as the case may be, in transactions or cases in which RP also represents a client. RP may retain various such professionals or affiliates thereof to provide forensic, litigation support, and financial advisory services to RP or RP's clients in a variety of past, present, or future engagements. Current employees at RP may be former employees of, or related to employees of, one or more of the other professionals in this case. In addition, attorneys at RP belong to professional organizations to which other professionals who may appear in these cases may also belong.

9. The Debtors are a large global enterprise with thousands of parties in interest. RP (a) may from time to time have represented, (b) may currently represent, and (c) may in the future represent entities that are parties in interest in these cases in matters unrelated to the Debtors. Persons within RP who handle conflicts checks have reviewed the matters for which the firm has been engaged for "connections" to any of the persons or entities identified in the

Conflicts Checklist. Our search results indicate that RP currently represents (or in some cases formerly represented) certain of the persons or entities identified in the Conflicts Checklist (or one or more affiliates of such persons or entities) in unrelated matters, as described in Exhibit B hereto.

10. RP currently represents LBHI, and certain non-debtor affiliates of LBHI in civil litigation matters that were pending at the Commencement Date and/or will be filed after the Commencement Date, as described in paragraphs 4 and 5, above. In addition, RP has in the past represented Aurora and BNC Mortgage Inc. ("BNC") in matters unrelated to Debtors. Those matters are listed on Exhibit C hereto.

11. RP is not and has not been adverse to Debtors or their affiliates.

12. Some of the banks, companies, investment funds or other entities and their affiliates that have been or may be solicited in connection with the sales of assets in the bankruptcy cases may be clients of RP in unrelated matters although RP is not at present representing any such client in connection with any such transaction with the Debtors.

13. In addition, RP may have represented, may currently represent, or may in the future represent, a borrower, issuer of securities, financial advisor, underwriter of securities, lead bank, or other client in litigation or arbitration matters unrelated to these cases in which one or more parties in interest (or an affiliate) or a professional involved in these cases, including, but not limited to those listed on the Conflict Checklist, happens to be involved, although not as RP's client.

14. RP may also represent, in matters unrelated to the Debtors, competitors of the Debtors.

15. I do not understand Bankruptcy Rule 2014(a) or other applicable law to require disclosure of each present or future engagement RP receives from a party in interest as long as it is unrelated to these cases. RP may accept engagements from other parties in interest (whether existing or new clients). However, in no event will RP represent any party whose interest would be adverse to the Debtors or their estates with respect to the matters for which RP is being retained hereunder. RP will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise and, if any new relevant facts or relationships are discovered, RP will supplement its disclosure to the Court. As such, we will provide supplemental disclosure on a quarterly basis or otherwise as promptly as is practicable if the Firm represents any clients in additional matters in which such clients are adverse to the Debtors.

Securities Ownership

16. Certain individual attorneys at RP may own, or have beneficial interests in trusts owning, shares in LBHI and securities of related entities and may own shares in other parties in interest. However, an email was sent to all attorneys requesting that they disclose any ownership of securities of the Debtors (excluding by means of accounts over which the attorneys hold legal authority but do not have investment discretion, mutual fund holdings and other similar diversified investment vehicles). In response to such query, no attorneys indicated that they or others in their households owned securities of the Debtors.

17. RP notes, however, that a large number of the Debtors' debt and equity securities are held by various mutual funds, trusts and portfolios and accounts that are managed by various advisors. RP does not know the ultimate beneficial owners of the funds, although it is believed they are widely held. Similarly, many of the Debtors' securities are registered in the name of Depository Trust Company or its nominee, and securities entitlements to such securities are held

through securities accounts maintained by brokers, investments advisors, and other securities intermediaries. The ultimate owners of the securities entitlements are unknown to RP, except for those reported on the Conflicts Checklist. It is possible that some of such holders may be clients of RP.

Various Commercial Relationships with Parties in Interest

18. Some attorneys at or employees of RP may receive services from the Debtors, other parties in interest or professionals involved in these cases. Attorneys at or other employees at RP or their spouses or relatives may have beneficial ownership of securities issued by, or banking, insurance, brokerage or money management relationships with, other parties in interest. Attorneys at RP may have relatives or spouses who are members of professional firms involved in these cases or employed by parties in interest. We have conducted no investigation of our colleagues' banking, insurance, brokerage, or investment activities or familial connections in preparing this Affidavit.

Amounts Owed Reilly Pozner LLP at Commencement Date

19. All prepetition work by RP described herein was performed pursuant to an engagement with Aurora. While a small percentage of RP's prepetition fees have not been paid, we understand those bills to be the responsibility of Aurora, not Debtors. Therefore, RP is not a prepetition creditor of Debtors. Additionally, because RP is not serving as the Debtors' bankruptcy counsel, RP does not believe that it has rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code.

Fees and Engagement

20. RP's hourly rates and billing policies are based on market conditions among certain firms of a size, location, and practice comparable to RP's. The customary hourly rates of

RP's partners presently range from \$375 to \$500; its associates' rates range from \$240 to \$350; and its para-professionals' rates range from \$100 to \$190. These rates are subject to adjustments at such time RP modifies such rates for other clients.

21. RP intends to apply for compensation for professional services rendered in connection with these chapter 11 cases subject to approval of the Bankruptcy Court and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by RP. To the extent that RP had in place prior to the Commencement Date any special fee arrangement with respect to any matter, that arrangement will remain in place for that matter.

22. Consistent with past practice and its staffing procedures generally, a number of RP attorneys and paralegals have provided services to LBHI from time to time. The name of each attorney and paralegal working on matters for LBHI and the billing rate of each such individual will be reflected in the periodic fee applications filed by or on behalf of RP.

23. The hourly rates set forth above are set at a level designed to fairly compensate RP for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses and are subject to periodic adjustments to reflect economic and other conditions.

24. RP's general policy is to charge clients for certain expenses and disbursements incurred in connection with the client's case, including, *inter alia*, word processing, telephone and telecopier usage, mail and express mail charges, document retrieval, photocopying charges, travel expenses, expenses for "working meals," computer-aided research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. RP believes that allocating these expenses to the client that incurs them is more equitable than distributing such expenses among all clients through higher hourly billing rates. RP understands that other law

firms comparable to it in size, location, and practice also have a general policy to charge clients for such expenses and disbursements incurred in connection with such client's case.

25. RP maintains contemporaneous records of the time expended and out-of-pocket expenses incurred in connection with providing services to its clients in accordance with the fee guidelines for this district.

26. RP recognizes that it will be required to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. RP has reviewed the fee application guidelines promulgated by the UST and will comply with them.

27. Other than as set forth above, no arrangement is proposed between the Debtors and RP for compensation to be paid in these cases.

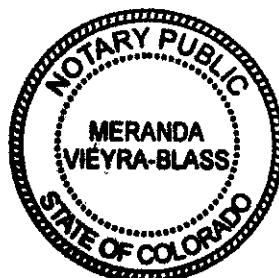
28. The foregoing constitutes the statement of RP pursuant to sections 327(e) of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 2016(b).

Dated: January 14, 2009
Denver, Colorado


Michael A. Rollin, Esq.

Sworn to before me this 14th day of January, 2009.

Notary Public, State of Colorado
Qualified in Colorado
Commission Expires: 4/22/09



Retention Checklist

50 Largest Bond Holders

1. PIMCO Advisors LP
2. Barclays Global Fund Advisors
3. Vanguard Group Incorporated
4. UBS Investment KAG
5. Franklin Advisors Inc.
6. American Life Insurance Company
7. Capital Research and Management
8. Fidelity Management and Research
9. Metropolitan Life Insurance Company
10. Federated Investors
11. Loomis Sayles & Company L.P.
12. Sun Life Assure Co. of Canada
13. Phillips Hager & North Investment Management
14. United States – Indices
15. Alpha Mutual Fund Management
16. Teachers Insurance and Annuity Association
17. Northwest Mutual Life Insurance Company
18. AXA Equitable Life Insurance Company
19. BBVA Gestión SA SGIIC (Spain)
20. Allianz Life Insurance Company of North America
21. Prudential Insurance Company of America
22. Riversource Life Insurance Company
23. Van Kampen Asset Management
24. Zurich American Insurance Company
25. AIG Annuity Insurance Company
26. Jackson National Life Insurance
27. John Hancock Life Insurance Company
28. Hartford Life Insurance Company
29. ALFA Mutual Fire Insurance Company
30. PIMCO Funds Global Investors
31. Advanced Series Trust
32. AETNA Life Insurance Company
33. NATIXIS Asset Management Advisors
34. Guardian Life Insurance Company
35. T. Rowe Price Associates
36. Principal Life Insurance Company
37. Medical Liability Mutual Insurance Company
38. Western Asset Management Company
39. Continental Casualty Company

40. John Hancock Investment Management Services
41. Franklin Templeton Investments
42. Thrivent Financial for Lutherans
43. Metlife Insurance Company of Connecticut
44. Transamerica Life Insurance Company
45. Metropolitan West Capital Management
46. ING Investment LLC
47. Prudential Financial Inc.
48. American Family Life Assurance Company
49. Blackrock Advisors
50. Liberty National Life Insurance Company

100 Largest Unsecured Creditors other than Bondholders

1. Citibank, NA
2. The Bank of New York
3. Aozora Bank
4. BNP Paribas
5. Mizuho Corporate Bank Ltd.
6. Citibank N.A. Hong Kong Branch
7. Shinsei Bank Ltd.
8. UFJ Bank Limited
9. Sumitomo Mitsui Banking Corp
10. Svenska Handelsbanken
11. Lloyds Bank, PLC
12. KBC Bank
13. Shinkin Central Bank
14. Commonwealth Bank of Australia, Tokyo Branch
15. The Bank of Nova Scotia
16. Chuo Mitsui Trust & Banking
17. Hua Nan Commercial Bank, Ltd
18. Bank of China, New York Branch
19. CW Lending II Limited
20. Nippon Life Insurance Co.
21. Microsoft Licensing, GP
22. ANZ Banking Group Limited
23. Dimension Data
24. Standard Chartered Bank
25. First Commercial Bank Co., Ltd, New York Agency
26. Bank of Taiwan, New York Agency
27. DnB NOR Bank ASA
28. Australia and New Zealand Banking Group Limited
29. HSBC Bank

EXHIBIT A

30. Bloomberg Finance LP
31. National Bank of Australia
32. Taipei Fubon Bank, New York Agency
33. Origin HR Consulting Limited
34. Banctec Ltd.
35. The British Land Company PLC
36. London Borough of Tower Hamlets Rates
37. McKee Nelson LLP
38. YXIME
39. Standard & Poor's
40. Bats Trading, Inc.
41. Caldwalader, Wickersham, and Taft
42. CB Richard Ellis Client Account RE GLOA
43. Sidley Austin Brown & Wood
44. JQ Network PTD Limited
45. Reuters America Inc.
46. IBM Corporation
47. Network Appliance, Inc.
48. Clifford Chance
49. Ernst & Young
50. Hewlett-Packard AP (HONG KONG) LIMITED
51. CDW Direct LLC
52. Millennium Developers PVT LTD
53. Virtx
54. Linklaters
55. Allen & Overy
56. NYSE Market, Inc.
57. Broadridge Securities Processing
58. Reuters Limited
59. Paul Weiss
60. Kim & Chang
61. Tata Consultancy Services
62. Bloomberg L.P.
63. Standard and Poors Corp.
64. Ernst and Young Private Limited
65. Deutsche Borsche AG
66. FT Interactive Data
67. Thompson Financial
68. Anjarlekar & Associates
69. Pricoa Relocation UK Limited
70. Davis, Polk and Wardwell
71. Henegan Construction Co., Inc.
72. Linklaters, S.L.

73. Ashurst Morris Crisp
74. National Commerce bank
75. ZKB (Zurcher Kantonalbank)
76. Information Builders Inc.
77. TIBCO Software, Inc.
78. Sungard Securities Finance Inc.
79. 1301 Properties Owner LP
80. Dell Marketing L.P.
81. Fidessa Plc.
82. London & European Title Insurance Services Ltd.
83. Haworth Singapore PTE Ltd.
84. 1221 Avenue of the Americas *
85. 55 Broadway *
86. ICAP Securities Limited
87. Morse Service Holdings Limited
88. Swapswire Limited
89. Kingston Communications PLC
90. Vertex Mortgage Services
91. Drowst Trading, LLC
92. Compucenter (UK) Ltd.
93. Bank of America Plaza STE 3500 *
94. Canary Warf Management Limited
95. WIPRO Infotech Enterprise Solutions
96. 767 Fifth Ave *
97. 125 Broad Street *
98. Morse Group Limited
99. Mace Limited
100. 1301 Properties Owner LP

Significant Leases

- Rock Forty Ninth LLC
- 1301 Properties Owner L.L.C
- Huron Consulting Group LLC
- Deutsche Bank AG, New York Branch
- WPGH, LLC
- 70 Hudson Street, LLC
- Corporate Park Associates
- Monarch Centre Associates, LLC
- Consultatio Inversora S.A.
- MJH Wacker LLC
- Eastrich No. 167 Corporation

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- 8 Sound Shore Associates, LLC
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- 1111 Brickell Office, LLC
- Lempira S.R.L., R.U.C.
- Telwares, Inc.
- Archipelago Holdings, Inc.
- Teachers Insurance and Annuity Assoc. of America
- Palm Beach Park Centre 4, LLC
- Nine Penn Center Associates, LP
- San Diego - Frazee, LLC
- Columbia Center Property LLC
- CT Tower Investments Inc
- Clifford Chance US LLP
- 125 High Street LP
- SP4 190 S. LaSalle, L.P.
- Crescent TC Investors LP
- Constellation Place, LLC
- HWA 555 Owners, LLC
- WA 555 Owners, LLC
- HQ Global Workplaces
- Four Point Star Operating Company, L.P.
- HQ Global Workplaces
- 20 CCC Business Trust
- 605 Third Avenue Fee LLC
- CMD ST Financial Centre, LLC
- CPR (USA) Inc.
- SLG 220 News Owner LLC
- B&R 919, LLC
- Argonne Capital Group
- PCC Properties (Calgary) Ltd.
- Board of Trade of the City of Chicago, Inc.
- JBC Funds 200 West Monroe LLC
- 300 Main L.L.C.
- Normandy Real Estate Partners
- Texas Tower Limited
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- 101 Hudson Leasing Associates
- New Tower Trust Company Multi-Employer Property Trust

EXHIBIT A

- AIG Technologies, Inc.
- CA-10880 Wilshire Limited Partnership
- Sharon Land Company, LLC
- Deutsche Immobilien Fonds Aktiengesellschaft
- Stillwater Development, LLC
- 50 Broadway Realty Corp.
- 85 Tenth Avenue Associates, LLC
- BP 399 Park Avenue LLC
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Historic TW Inc.
- Pricewaterhouse Coopers, LLP
- The Irvine Company LLC
- Regus do Brasil, Ltd
- JDJ Properties, Inc.
- Millennium De Investimentos Imobiliarios LTDA
- HQ Global Workplaces
- The Realty Associates Fund VIII, L.P.
- For 1031 Heritage II LLC
- Denver United LLC
- Lehman Brothers Holdings, Inc.
- Courtside West, LLC
- Brandywine Office Investments LLC
- NBS Brookside 700/800, L.L.C.
- Mackenzie Financial Corporation
- Creekside Business Mall LLC
- Legacy III Centennial, LLC
- Wacker Drive Limited Partnership
- CB Office 10, Ltd.
- Rosemead Properties, Inc.
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Mack-Cali CW Realty Associates L.L.C.
- Triple Net Properties, LLC
- Legacy III Centennial, LLC
- Crown Point, L.L.C.
- Mountain Towers Properties, LLC
- GRE Glendale LLC
- Liberty Property Limited Partnership
- Sandtrap II, Ltd.
- The Irvine Company LLC
- Piedmont Operating Partnership, L.P.

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- 101 Hudson Leasing Associates
- 5450 West Sahara LLC
- Trizec Westwood Center LLC
- WLA UPU 1 and 2, LLC
- American Center
- Brookfield Properties One WFC Co. LLC
- 600 Partners Co., L.P.
- Historic TW Inc.
- Custer Court, L.P.
- San Diego- Frazee, LLC
- Beneficiaries of North Star Trust Company Title Holding Land Trust
- Galleria Properties, LLC
- Tempe Fountainhead Corporate, LLC
- Sunray Investments
- National Union Fire Insurance Company of Pittsburgh, PA
- Rockefeller Center North, Inc.
- One William Street Capital Management, L.P.
- R3 Capital Management, L.P.
- Wasserstein Perella Group Holdings, LLC
- Dewey Ballantine LLP
- Lehman Brothers Commercial Bank
- Willkie Farr & Gallagher LLP
- Financial Solutions Partners, LLC
- Level 3 Communications, LLC
- DBSI Housing, Inc.
- Hunter Financial Group, LLC
- CharterMac Mortgage Capital Corporation
- Franklin Credit Management
- Frenkel of New Jersey, Inc.

Secured Creditors

1. JPMorgan Chase
2. Fenway Funding LLC
3. Swedbank
4. State Street
5. MetLife
6. SMBC
7. Danske Bank

Government and State Regulatory Agencies.

U.S. Regulation

- Securities and Exchange Commission
- State Blue Sky Laws in all 50 states and Puerto Rico
- Commodity Futures Trading Commission (LBI, NB LLC)
- Office of Thrift Supervision (LB Bank)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- Utah Commissioner of Financial Institutions (LB Commercial Bank)
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- Financial Industry Regulatory Authority (non-governmental)
- New York Stock Exchange (non-governmental)
- National Futures Association (non-governmental)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds
 - Capital Research Management Co.
 - Franklin Federal Intermediate-Term-Tax-Free Income Fund
 - Franklin Federal Tax-Free Income Fund
 - Franklin Georgia Tax-Free Income Fund
 - Franklin High-Yield Tax-Free Income Fund
 - Franklin Advisors LP
 - Oppenheimer Funds, Inc.
 - Independence Holding Co.
 - The Vanguard Group
 - Allstate Insurance Co.
2. Informal LBHI Bondholder Group
 - members not listed

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

• AXA and related parties	7.25%
• Clearbridge Advisors, LLC and related parties	6.33%
• FMR LLC and related parties	5.87%

Directors and Officers – Current and former (up to three years) members of the corporation's board of directors and its officers.

1. **Board of Directors**
 - Richard S. Fuld, Jr. (current)
 - Michael L. Ainslie (current)
 - John F. Akers (current)
 - Roger S. Berlind (current)
 - Thomas H. Cruikshank (current)
 - Marsha Johnson Evans (current)
 - Sir Christopher Gent (current)
 - Jerry A. Grundhofer (current)
 - Roland A. Hernandez (current)
 - Henry Kaufman (current)
 - John D. Macomber (current)
2. **Officers**
 - Richard S. Fuld, Jr. (current)
 - Riccardo Banchetti (current)
 - Jasjit S. Bhattal (current)
 - Gerald A. Donini (current)
 - Eric Felder (current)
 - Scott J. Freidheim (current)
 - Michael Geband (current)
 - David Goldfarb (current)
 - Alex Kirk (current)
 - Hyung S. Lee (current)
 - Stephen M. Lessing (current)
 - Ian T. Lowitt (current)
 - Herbert H. McDade III (current)
 - Hugh E. McGee III (current)
 - Christian Meissner (current)
 - Thomas A. Russo (current)
 - George H. Walker (current)

- David Coles (current)
- James Fogarty (current)
- Bryan Marsal (current)
- Erin Callen (former)
- Joseph M. Gregory (former)
- Christopher O'Mera (former)
- Jonathan Beyman (former)

Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- Lehman Brothers
- Hoare Govett, Ltd.
- UBS Investment Bank
- Merrill Lynch
- ABN AMRO Rothschild

Related Entities

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)
4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Ballybunion Investments No. Ltd.
9. Ballybunion Investments No. 2 Ltd.
10. Ballybunion Investments No. 3 Ltd
11. Banque Lehman Brothers S.A.
12. Bixen Limited
13. BK I Realty Inc. (dissolved)
14. BK II Properties Inc.
15. BK III Properties Inc.
16. Blue Jay Realty Corporation
17. BNC Holdings Inc.
18. Bromley LLC
19. Brookson Corp.
20. Brookwood Energy & Properties Inc.

21. Canope Credit Corp.
22. Capital Analytics II, LP
23. Central Funding (Concord) Corporation (dissolved)
24. Clarks Summit I, LLC
25. Clarks Summit II, LLC
26. CP1 Real Estate Services Inc.
27. CP4 Real Estate Services Inc. (dissolved)
28. Dimont Corporation
29. DL Mortgage Corp.
30. DRA Management, Inc. (dissolved)
31. Eagle Energy Management, LLC
32. Eagle Energy Partners I, L.P.
33. East Dover Limited
34. Edibrook Corp.
35. EHP/GP Inc. (dissolved)
36. Eldon Street Holdings Limited
37. ELQ Holdings B.V.
38. ELQ Hypothekan N.V.
39. Equipment Management Inc.
40. Equity Strategies Loans LLC
41. Equity Strategy Loans LLC
42. e-Valuate, LP
43. Executive Monetary Management, Inc.
44. Falcon Holdings I LLC
45. First Ward Properties Inc.
46. Flight Sim I LLC
47. Flight Sim II LLC
48. Flight Sim III LLC
49. Flight Sim IV LLC
50. Flight Sim V Inc.
51. FRAH Special Services Inc.
52. Fundo De Investimento Multimercado Credito Privado
Navigator Investmento
53. Furno & Del Castano CapitalPartners LLP
54. GA Dekalb Inc.
55. GKI Korea Development Limited
56. Global Principal Strategies Loans Inc.
57. GRA Finance Corporation Ltd.
58. GRA Finance Corporation Ltd.
59. Growth Partners Inc. (dissolved)
60. Hills Funding One, Ltd.
61. Hydrocarbon Capital II LLC
62. IL Lombard Inc. (dissolved)

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63. Ivanhoe Lan Pty Limited
64. Jet Aircraft Leasing Inc. (dissolved)
65. Jet Partners, LLC
66. JFM Aviation Once LLC
67. KM-I Real Estate Company VII (sold)
68. Laminar Holdings LLC
69. LB Alberta Holdings Inc.
70. LB Beta Finance Cayman Limited
71. LB GPS Lightfoot L.L.C.
72. LB Holdings Intermediate 1 Ltd
73. LB Holdings Intermediate 2 LtdLB I Group Inc
74. LB I Group Inc.
75. LB I Group Inc.
76. LB India Holdings Cayman I Limited
77. LB India Holdings Cayman II Limited
78. LB India Holdings Mauritius I Limited
79. LB India Holdings Mauritius II Limited
80. LB India Holdings Mauritius III Limited
81. LB Investment Corp. Inc.
82. LB Investment Holding Company Limited (dissolved)
83. LB Investments (UK) Limited
84. LB Leasing Inc.
85. LB Lomond Investments Limited
86. LB Maritim Investor GmbH
87. LB Memphis Brownstone LLC
88. LB Military Housing LLC
89. LB Note Corp.
90. LB Ohana, LLC
91. LB Skypower Inc.
92. LB Trade Corp.
93. LB UK Financing Limited
94. LB UK RE Holdings Ltd.
95. LB3 GmbH
96. LBCCA Holdings I LLC
97. LBCCA Holdings II LLC
98. LB-NL Holdings (Cayman) Limited
99. LB-NL Holdings I Inc.
100. LB-NL Holdings L.P.
101. LB-NL U.S. Investor Inc.
102. LBQ Funding (UK)
103. LBO Investments Limited
104. LBQ Hong Kong Funding Ltd
105. LBQ Hong Kong Services Limited

106. LCP LTU LLC
107. LCPI Properties Inc.
108. LCPI Properties Inv.
109. Leesburg ACG LLC
110. Lehman ABS Corporation
111. Lehman Aircraft Securitization Holdings LLC
112. Lehman Asset Backed Caps Inc.
113. Lehman Brother Venture Capital 2003 Partnership
114. Lehman Brothers (Israel) Inc.
115. Lehman Brothers (Spain) S.A.
116. Lehman Brothers 1999 Venture Managers' Partnership L.P.
117. Lehman Brothers 1999 Vernture GP Partnership L.P.
118. Lehman Brothers AIM Holding II LLC
119. Lehman Brothers Alternative Investment Management LLC
120. Lehman Brothers Argentina S.A.
121. Lehman Brothers Asset Management Asia, Inc. (dissolved)
122. Lehman Brothers Asset Management (Europe) Ltd
123. Lehman Brothers Asset Management France
124. Lehman Brothers Asset Securitization LLC
125. Lehman Brothers Capital GmbH, Co
126. Lehman Brothers Capital Partners I, L.P.
127. Lehman Brothers Capital Partners II, L.P.
128. Lehman Brothers Capital Partners IV, L.P.
129. Lehman Brothers CDO 2003 L.P.
130. Lehman Brothers CDO Associates (Cayman), Ltd.
131. Lehman Brothers CDO Associates 2003 L.P.
132. Lehman Brothers CDO Associates 2004 L.P.
133. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
134. Lehman Brothers Commercial Corporation Asia Limited
135. Lehman Brothers Commercial Mortgage K.K.
136. Lehman Brothers Commodity Service Inc.
137. Lehman Brothers Communications Partnership
138. Lehman Brothers de Chile, S.A. (dissolved)
139. Lehman Brothers de Chile, S.A. (dissolved)
140. Lehman Brothers de Venezuela C.A. (inactive)
141. Lehman Brothers de Venezuela C.A. (inactive)
142. Lehman Brothers Derivative Fiance LLC
143. Lehman Brothers Derivative Products Inc.
144. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
145. Lehman Brothers do Brasil Ltda
146. Lehman Brothers Energy Canada, ULC
147. Lehman Brothers Europe Inc.
148. Lehman Brothers Europe Limited

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149. Lehman Brothers European Mezzanine 2002 Associates L.P.
150. Lehman Brothers European Mezzanine 2002 L.P.
151. Lehman Brothers European Venture Capital Associates L.P.
152. Lehman Brothers European Venture Capital L.P.
153. Lehman Brothers Finance (Japan) Inc.
154. Lehman Brothers Financial Products Inc.
155. Lehman Brothers Fund of Funds Associates L.P.
156. Lehman Brothers Fund of Funds L.P.
157. Lehman Brothers Global Asset Management K.K. (liquidated)
158. Lehman Brothers Healthcare Venture Capital Associates L.P.
159. Lehman Brothers Healthcare Venture Capital L.P.
160. Lehman Brothers Holdings Inc.
161. Lehman Brothers Holdings International Inc.
162. Lehman Brothers Holdings Japan Inc.
163. Lehman Brothers Holdings Plc
164. Lehman Brothers Holdings Scottish LP
165. Lehman Brothers Inc.
166. Lehman Brothers Insurance Agency L.L.C
167. Lehman Brothers International (Europe)
168. Lehman Brothers International Services, Inc.
169. Lehman Brothers Investment Holding Company Inc.
170. Lehman Brothers Investment Management Asia Limited
171. Lehman Brothers Investments PTE Ltd.
172. Lehman Brothers Japan Inc
173. Lehman Brothers LBO Inc.
174. Lehman Brothers Limited
175. Lehman Brothers Luxembourg Investments Sarl
176. Lehman Brothers MBG Associates III L.L.C.
177. Lehman Brothers MBG Associates L.P.
178. Lehman Brothers MBG Capital Partners 1998 (C) LP
179. Lehman Brothers MBG Finders 1999 (A) L.P.
180. Lehman Brothers MBG Finders 1999 (B) L.P.
181. Lehman Brothers MBG Finders 2000 (B) L.P.
182. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
183. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
184. Lehman Brothers MBG Partners 1998 (A) L.P.
185. Lehman Brothers MBG Partners 1998 (B) L.P.
186. Lehman Brothers MBG Partners 1998 (C) L.P.
187. Lehman Brothers MBG Partners 1999 (A) L.P.
188. Lehman Brothers MBG Partners 1999 (B) L.P.
189. Lehman Brothers MBG Partners 1999 (C) L.P.
190. Lehman Brothers MBG Partners L.P.
191. Lehman Brothers MBG Venture Capital Partners 1997

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192. Lehman Brothers MBG Venture Capital Partners 1998 (A)
L.P.
193. Lehman Brothers MBG Venture Capital Partners 1998 (B)
L.P.
194. Lehman Brothers MBG Venture Capital Partners 1998 (C)
L.P.
195. Lehman Brothers MBG Venture Capital Partners 1998 (D)
L.P.
196. Lehman Brothers MLP Associates, L.P.
197. Lehman Brothers MLP Partners, L.P.
198. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
199. Lehman Brothers Offshore Diversified Arbitrage Master Fund
Ltd.
200. Lehman Brothers Offshore Diversified Private Equity Fund
2004, L.P.
201. Lehman Brothers Offshore Investment Partnership L.P.
202. Lehman Brothers Offshore Investment Partnership-Japan L.P.
203. Lehman Brothers Offshore long/short fund, ltd
204. Lehman Brothers Offshore Long/Short Master Fund Ltd.
205. Lehman Brothers Offshore Partners Ltd.
206. Lehman Brothers Offshore Partnership Account 2000/2001,
L.P.
207. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
208. Lehman Brothers Offshore Real Estate Associates, Ltd
209. Lehman Brothers OTC Derivatives Inc.
210. Lehman Brothers Overseas Inc.
211. Lehman Brothers Pacific Holdings Pte. Ltd.
212. Lehman Brothers Participation Fund Associates, L.P.
213. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
214. Lehman Brothers Private Equity Advisers L.L.C
215. Lehman Brothers Private Fund Advisers LP
216. Lehman Brothers Private Funds Investment Company GP,
LLC
217. Lehman Brothers Private Funds Investment Company LP,
LLC
218. Lehman Brothers Private Fund Management LP
219. Lehman Brothers (PTG) Limited
220. Lehman Brothers Secondary Fund of Funds Associates L.P.
221. Lehman Brothers Secondary Fund of Funds L.P.
222. Lehman Brothers Securities Taiwan Limited
223. Lehman Brothers Services India Private Limited
224. Lehman Brothers Singapore PTE Ltd.
225. Lehman Brothers South Asia Limited (Inactive)

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226. Lehman Brothers South East Asia Investments PTE Limited
227. Lehman Brothers Spain Holdings Limited
228. Lehman Brothers Special Financing Inc.
229. Lehman Brothers Sudamerica S.A.
230. Lehman Brothers U.K. Holdings (Delaware) Inc.
231. Lehman Brothers Uruguay S.A.
232. Lehman Brothers VC Partners L.P.
233. Lehman Brothers Venture Associates Inc.
234. Lehman Brothers Venture Bankers' Partnership L.P.
235. Lehman Brothers Venture Capital Partners I, L.P.
236. Lehman Brothers Venture GP Partnership L.P.
237. Lehman Brothers Venture Partners L.P.
238. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
239. Lehman CMO Inc.
240. Lehman Commercial Paper Inc.
241. Lehman Crossroads Corporate Investors II, LP
242. Lehman Insurance Company
243. Lehman Loan Funding I LLC
244. Lehman Mortgage Holdings Canada II Inc. (inactive)
245. Lehman Mortgage Company of Canada (surrendered)
246. Lehman Mortgage Company of Canada (surrendered)
247. Lehman Mortgage Holdings Canada I Inc. (inactive)
248. Lehman Municipal ABS Corp.
249. Lehman OPC LLC
250. Lehman Pass-Through Securities Inc.
251. Lehman Queens Center Inc. (inactive)
252. Lehman Queens Limited Inc. (inactive)
253. Lehman Re Ltd.
254. Lehman Realty & Development Corp.
255. Lehman Receivables Corp. (dissolved)
256. Lehman Risk Advisors Inc.
257. Lehman Risk Management, Inc. (dissolved)
258. Lehman Structured Assets Inc.
259. Lehman Structured Securities Corp.
260. Lehman Syndicated Loan Inc.
261. Lehman VIP Holdings Inc.
262. Lehman VIP Investment LDC
263. Lehman VIP Investment LDC
264. Liberty Corner Inc. (sold)
265. Liberty GP II Inc. (sold)
266. LIBRO Holdings I Inc.
267. Libro Companhia Securitizadora de Creditos

EXHIBIT A

- 268. Long Point Funding Pty Ltd.
- 269. Louise Y.K.
- 270. LPTG Inc.
- 271. LPTG Intermediate LLC
- 272. LPTG Intermediate LLC
- 273. LPTG LLC
- 274. LPTG LLC
- 275. LW-LP Inc.
- 276. LW-LP Properties Inc.
- 277. M&L Debt Investments Holdings Pty Limited
- 278. M&L Debt Investments Pty Limited
- 279. Mast Depositor Corp
- 280. MBAM Investor Limited
- 281. MBR/GP Corp.
- 282. Merit, LLC
- 283. Metro Realty Corporation (dissolved)
- 284. MMP Funding Corp.
- 285. Morganberry Corporation
- 286. Nai Harn Hotel 1 Company Limited
- 287. Neuberger & Berman Agency, Inc.
- 288. Neuberger Berman Asset Management, LLC
- 289. Neuberger Berman Inc.
- 290. Neuberger Berman Investment Services, LLC
- 291. Neuberger Berman Pty Ltd.
- 292. Neuberger Berman, LLC
- 293. Newark Properties One Inc.
- 294. Nexity Investment Partnership L.P.
- 295. NL Funding, L.P.
- 296. NL GP Inc.
- 297. Northstar Equipment Leasing Income Inc. (dissolved)
- 298. NPC Inc. (dissolved)
- 299. OCI Holdings Limited
- 300. O.M.B. Limited Partner Ltd.
- 301. OSD Corp.
- 302. PAC Aircraft Management Inc.
- 303. Pentaring, Inc.
- 304. Phuket Hotel 1 Holdings Company Limited.
- 305. Pike International Y.K.
- 306. Pindar Pty Ltd.
- 307. Preferred Group Limited
- 308. Preferred Holdings Limited
- 309. Preferred Mortgages Limited
- 310. Principal Transactions Inc.

- 311. QP80 Real Estate Services Inc.
- 312. Quality Pork Partners, Inc.
- 313. Real Estate Investors Inc. (dissolved)
- 314. Real Estate Private Equity Inc.
- 315. Real Estate Services I Inc. (dissolved)
- 316. Real Estate Services VII Inc. (dissolved)
- 317. Reliance Energy E&P, LLC
- 318. REPE LBREP III LLC
- 319. Revival Holdings Limited
- 320. RIBCO LLC
- 321. RIBCO LLC
- 322. RIBCO SPC, Inc.
- 323. Rock Hill Real Estate, Inc.
- 324. Sage Partners, LLC
- 325. SAIL Investor Pte Ltd.
- 326. Sambar Properties Inc.
- 327. SASCO ARC Corporation
- 328. Scranzay, Inc.
- 329. Security Assurance Advisers, LP
- 330. Select Asset Inc.
- 331. Senior Income Fund Inc. (dissolved)
- 332. Serafino Investments Pty Limited
- 333. Shearson Lehman Brothers Capital Partners II, L.P.
- 334. Shearson Lehman Hutton Capital Partners II
- 335. Skratook LLC
- 336. Small Business Assets I LLC
- 337. Southern Pacific Funding 5 Ltd
- 338. Stamford Investment Realty Inc.
- 339. STRATUS I Inc.
- 340. Structure Asset Securities Corporation II
- 341. Structured Asset Securities Corporation
- 342. Structured Options Inc.
- 343. STUIE CORP.
- 344. Sunrise Finance Co., Ltd.
- 345. TAL Europe, LLC
- 346. Tallus
- 347. Thayer Group Limited
- 348. Thayer Properties (Jersey) Ltd.
- 349. Thayer Properties Limited
- 350. Townsend Analytics Japan Ltd.
- 351. Townsend Analytics, Ltd.
- 352. TX Tower Inc. (sold)
- 353. Wharf Reinsurance Inc.

- 354. West Dover, LLC
- 355. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 356. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 357. Y.K. Park Funding
- 358. Y.K Tower Funding

Former Lehman Brothers Holdings Inc. Entities

- 1. 314 Commonwealth Ave. Inc.
- 2. Aegis Finance LLC
- 3. Alnwick Investments (UK) Limited
- 4. Alnwick Investments (UK) Ltd. Kingdom
- 5. Appalachian Asset Management Corp
- 6. ARS Holdings I LLC
- 7. Aurora Loan Services LLC
- 8. Ballybunion Partnership
- 9. Bamburgh Investments (UK) Ltd
- 10. Blixen U.S.A.
- 11. Blue Way Finance Corporation U.A.
- 12. Brasstown Entrada I SCA
- 13. Brasstown LLC
- 14. Brasstown Mansfield I SCA
- 15. Capstone Mortgage Services Ltd
- 16. CIMT Limited
- 17. Cohort Investments Limited
- 18. Commonwealth Ave. Inc.
- 19. Dynamo Investments Ltd.
- 20. Entrada II Sarl
- 21. Erin Asset
- 22. Falcon Holdings II Inc
- 23. Falcon Investor I-X Inc
- 24. Falcon LB Sarl
- 25. Gainsborough Investments BV
- 26. Global Korea Investments Ltd.
- 27. Global Thai Property Fund
- 28. Kayenta L.P
- 29. Kenilworth Investments Ltd.
- 30. L.B.C. YK
- 31. L.B.C. YK Hearn Street Holdings Limited
- 32. LB Leaseco I
- 33. LB LLC
- 34. LB 745 Leaseco I LLC
- 35. LB 745 LLC

36. LB Alpha Finance Cayman Limited
37. LB Asia Issuance Company Ltd.
38. LB Asset Management Ltd.
39. LB Australia and Asia Investments Limited
40. Lehman Brothers U.K. Holdings Ltd.
41. LB Capital Investments Ltd.
42. LB Delta (Cayman) No Ltd.
43. LB Delta (Cayman) No 1 Ltd
44. LB Delta Funding
45. LB Holdings Intermediate Ltd.
46. LB Lease & Finance No . Ltd.
47. LB Russia Holdings Inc.
48. LB Russia Holdings LLC
49. LB SF No. Ltd.
50. LB SPV SCA
51. LBA Funding (Cayman) Limited
52. LBAC Holdings I Inc
53. LBASC LLC
54. LBCCA Holdings I Inc.
55. LBCCA Holdings II Inc
56. LBHK Funding (Cayman) No. Ltd.
57. LBHK Funding (Cayman) No. 1 Ltd
58. LBHK Funding (Cayman) No. 2 Ltd.
59. LBHK Funding (Cayman) No. 4 Ltd
60. LB Vin Co Inc.
61. LBO Funding (Cayman) Limited
62. LBS Holdings SARL
63. LCPI Properties Inc
64. Lehman ALI Inc.
65. Lehman Brothers AIM Holding III LLC
66. Lehman Brothers Asia Capital Company
67. Lehman Brothers Asia Capital Company Kong
68. Lehman Brothers Asia Holdings Limited
69. Lehman Brothers Asia Limited
70. Lehman Brothers Asia Pacific (Singapore) PTE. Ltd.
71. Lehman Brothers Asset Management Inc
72. Lehman Brothers Asset Management, LLC
73. Lehman Brothers Australia Granica PTY Limited
74. Lehman Brothers Australia Holdings PTY Limited.
75. Lehman Brothers Australia Limited
76. Lehman Brothers Bancorp Inc
77. Lehman Brothers Bancorp UK Holdings Limited
78. Lehman Brothers Bank, FSB

79. Lehman Brothers Bankhaus Aktiengesellschaft
80. Lehman Brothers Canada Inc
81. Lehman Brothers Capital Private Limited
82. Lehman Brothers Co-Investment Associates LLC
83. Lehman Brothers Commercial Bank
84. Lehman Brothers Commercial Corporation
85. Lehman Brothers Commodity Services Inc.
86. Lehman Brothers Equity Finance (Cayman) Limited
87. Lehman Brothers Finance S.A
88. Lehman Brothers Fixed Income Securities Private Limited
89. Lehman Brothers Futures Asia Limited
90. Lehman Brothers Futures Asset Management Corp
91. Lehman Brothers Global Investments LLC
92. Lehman Brothers Holdings Capital Trust IV
93. Lehman Brothers Hy Opportunities Inc.
94. Lehman Brothers Hy Opportunities Korea Inc.
95. Lehman Brothers Investment Korea Inc
96. Lehman Brothers Management LLC
97. Lehman Brothers P.A. LLC
98. Lehman Brothers Private Equity Advisers
99. Lehman Brothers Private Fund Advisers LPD
100. Lehman Brothers Securities Asia Limited
101. Lehman Brothers Securities N.V.
102. Lehman Brothers Securities Private Limited
103. Lehman Brothers Special Financing Inc.
104. Lehman Brothers Treasury Co. B.V.
105. Lehman Brothers Trust Company of Delaware
106. Lehman Brothers Trust Company, National Association
107. Lehman Brothers U.K. Holdings Ltd.
108. Lehman Brothers UK Investments Limited
109. Lehman Capital Investments Ltd.
110. Lehman Commercial Mortgage Conduit Ltd.
111. Lehman Crossroads Corporate Investors, LP
112. Lehman Crossroads Investment Advisers, LP
113. Lehman Crossroads Investment Company, LP
114. Lehman Risk Services (Bermuda) Ltd.
115. Lehman Syndicated Loan Funding Inc
116. Lincoln Capital Fixed Income Management Company, LLC
117. Longmeade Limited
118. LUBS Inc.
119. Lunar Constellation Limited Partnership
120. MABLE Commercial Funding Limited
121. Maewha K-STARS Ltd.

- 122. MICT Limited
- 123. Nale Trust
- 124. Neuberger Berman Management Inc.
- 125. New Century Finance Co., LTD.
- 126. OOO Lehman Brothers
- 127. Opal Finance Holdings Ireland Limited
- 128. Pentaring Inc. Long Point Funding Pty Ltd
- 129. Pindar Pty Ltd
- 130. Portsmouth Investment Company Pty Ltd
- 131. Property Asset Management Inc.
- 132. REPE LBREP II LLC
- 133. Resetfan Limited
- 134. Resetfan Limited Capstone Mortgage Services Ltd.
- 135. SOGKI Development Inc.
- 136. Southern Pacific Funding
- 137. Southern Pacific Mortgage Limited
- 138. SPML Mortgage Funding Limited
- 139. SPML Mortgage Funding Limited
- 140. Stockholm Investments Limited
- 141. Storm Funding Ltd.
- 142. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
- 143. The Main Office Management Company, LP
- 144. TMIC Limited
- 145. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
- 146. Woori-LB Sixth Asset Securitization Specialty Co., Ltd

Potential Parties in Interest

- 1. The Vanguard Group, Inc.
- 2. Ameren et al.
- 3. Iron Mountain Information Management
- 4. Harbinger Capital Partners
- 5. Harbert
- 6. UBS Financial Services
- 7. UBS International Inc.
- 8. UBS Financial Services of Puerto Rico
- 9. Harbinger Capital Partners Special Situations Fund LP
- 10. Harbinger Capital Partners
- 11. Thomson Reuters Plc & Thomson Reuters Corp.
- 12. Citigroup, Inc.
- 13. Citibank, NA
- 14. Morgan Stanley & Co.
- 15. Fxcm Holdings LLC

16. Glg Partners LP
17. Wilmington Trust Company
18. Credit Suisse
19. Rock-Forty Ninth LLC, Rockefeller Center et al.
20. Bank of New York Mellon
21. Customer Asset Protection
22. Royal Bank of Scotland
23. Federal Reserve Bank of New York
24. Federal Express Corporation
25. Accenture LLP
26. Lehman Brothers Private Equity Funds
27. Interactive Data Corp.
28. Green Tree Servicing LLC
29. Henegan Construction Co., Inc.
30. Monument Realty LLC
31. Wells Fargo Bank, NA
32. Wells Fargo & Co.
33. BP North America
34. BP Energy
35. BP Canada
36. IGI Resources
37. Essex Equity Holdings USA, LLC
38. Abm Industries, Inc.
39. Northgate Minerals Corporation
40. 4Kids Entertainment, Inc.
41. Fred Hutchinson Cancer Research Center
42. Fannie Mae
43. Carrollton-Farmers Branch Independent School District
44. Harris County
45. Dallas County
46. Tarrant County
47. McLennan County
48. Factiva, Inc.
49. SP4 190 S. Lasalle, L.P.
50. Canadian Imperial Bank
51. CIBC Wolrd Market.
52. CIBC Wolrd Markets Inc.
53. Sumitomo Mitsui Banking Corp.
54. SMBC Capital Markets
55. Sumitomo Mitsui Brussels Branch
56. Societe Generale
57. Washington Mutual Bank
58. Washington Mutual, Inc.

59. National Bank of Canada
60. Occidental Energy Marketing, Inc.
61. Landamerica Financial Group, Inc.
62. Toronto-Dominion Bank
63. Dresdner Kleinwort Group Holdings LLC
64. Normandy Hill Capital, LP
65. Office of Thrift Supervision
66. Office of Thrift Supervision, Northeast Region
67. General Electric Capital Corp
68. ING bank, FSB
69. 250 East Borrower LLC
70. East 46th Borrower LLC
71. Hale Avenue Borrower LLC
72. EHMD, LLC
73. Bats Holdings, Inc.
74. CD Representative
75. Pursuit Partners
76. Galleon Buccaneer's Offshore LTD
77. Microsoft Corporation
78. Microsoft Licensing
79. Dresdner Kleinwort Group Goldings LLC
80. Svenska Handelsbanken AB
81. Moody's Investors Service
82. IBM
83. Collins Building Services, Inc.
84. 1301 Properties Owner, LP
85. Mizuho Corporate Bank LTD
86. Greg Georgas & Mark Grock
87. Direct Energy Business LLC
88. Direct Energy LLC
89. Chevron Natural Gas
90. Bank of China
91. Pursuit Capital Partners Master
92. Pursuit Opportunity Fund I Master LTD.
93. Aig Global Investment Corporation
94. Green Tree Servicing Inc.
95. Wilmington Trust Company
96. Wilmington Trust FSB
97. Mack-Cali Realty LP
98. Arapahoe County Treasurer
99. J P Morgan Chase Bank, N.A.
100. Mizuho Corporate Bank
101. Pursuit Capital Partners Master (Cayman) Ltd.

102. CD Representative, L.C.
103. Providence Equity Partners
104. Newport Global Advisors LP
105. Altova, Inc.
106. The Informal Noteholder Group
107. Verizon Communications Inc.
108. NY State Department Of Taxation and Finance
109. Deutsche Bank Securities Inc.
110. Brookfield Properties One WFC Co. LLC
111. Caixa Geral De Depositos, S.A.
112. FXCM Holdings, Llc
113. Morgan Stanley & Co. Incorporated
114. Credit Suisse
115. US Bank Natl Assoc.
116. Bank Of Montreal
117. Natl Australia Bank Limited
118. Barclays Capital, Inc.
119. Contrarian Capital Management, LLC
120. 8 Sound Shore Associates LLC
121. Federal Home Loan Mortgage Corp
122. Allianz Global Investors AG
123. Marshall Funds, Inc.
124. Marshall & Ilsley Trust Company, N.A.
125. M. Arthur Gensler Jr and Assoc, Inc.
126. Gensler Architecture, Design And Planning, P.C.
127. Bay Harbour Management LC
128. Bay Harbour Master
129. Trophy Huntter Investments
130. BHCO Master
131. MSS Distressed & Opportunities 2
132. Institutional Benchmarks
133. The TAARP Group, LLP
134. Avaya Inc.
135. Missouri Department Of Revenue, Bankruptcy Unit
136. Chuo Mitsui Trust And Banking Co.
137. Brookfield Properties One WFC Co. LLC
138. European Bank For Reconstruction
139. WSG Development Co.
140. GE Capital Information Technology
141. Vollers Excavating & Construction, Inc
142. The Bank Of Tokyo-Mitsubishi UFJ, Ltd
143. The Chuo Mitsui Trust And Banking Co., Ltd
144. Crossmark Investment Advisers, LP

- 145. Tishman Speyer Properties, L.P.
- 146. Shinsei Bank Limited
- 147. Dnb Nor Bank Asa
- 148. Cap Gemini Financial Services USA, Inc
- 149. Yildiz Holdings, Inc.
- 150. Godiva Chocolatier, Inc.
- 151. Structure Tone Inc.
- 152. GE Capital Information Technology Solutions, Inc. D/B/A
Ikon Financial Services
- 153. Office Of The United States Attorney
- 154. Russell Investment Group, Inc.
- 155. Counsel To Australia And New Zealand Banking
- 156. JFK International Air Terminal LLC
- 157. Duke Corporate Education
- 158. Telecom Italia Capital S.A.
- 159. Oracle Credit Corporation
- 160. Eaton Corporation
- 161. TW Telecom Inc.
- 162. Bankruptcy Creditors' Service, Inc.
- 163. Union Bank Of California, N.A.
- 164. United Bank Of California, N.A.
- 165. Payreel, Inc.
- 166. City Of Farmers Branch
- 167. Johnson County Arlington ISD
- 168. Mansfield ISD
- 169. Burleson, ISD
- 170. Exegy Incorporated
- 171. Tiger Asia Fund, L.P.
- 172. Tiger Asia Overseas Fund, Ltd.
- 173. Executive Fliteways, Inc.
- 174. Business Objects Americas
- 175. Frictionless Commerce, Inc.
- 176. Travelers National Accounts
- 177. A-V Services, Inc.
- 178. Oversea-Chinese Banking Corp. Ltd.
- 179. Informal Group Of Taiwan Financial Institutions
- 180. Fondo Latinoamericano De Reservas
- 181. Trading Technologies International
- 182. Gartner, Inc.
- 183. Gartner UK Limited
- 184. Computer Financial Consultants Inc.
- 185. Tangoe, Inc.
- 186. Open Solutions Inc.

187. CB Richard Ellis, Inc.
188. Sprint Nextel Corp
189. Costello Maione Schuch Inc.
190. AEW Capital Management, LP
191. Lyon Capital Ventures
192. PJM Interconnection, L.L.C.
193. Broadridge Processing Solutions, Inc.
194. Federal Home Loan Bank Of Pittsburgh
195. Tata American International
196. Hypo Investment Bank Ag
197. Pension Benefit Guaranty Corporation
198. The Juilliard School
199. Newedge USA, LLC
200. Pacific Gas & Electric Company Bank of America N.A.
201. Duke Energy Ohio, Inc.
202. Fir Tree Value Master Fund, L.P.
203. Fir Tree Capital Opportunity Master Fund, L.P.
204. Alameda County (CA) Employees' Retirement Association
205. Government of Guam Retirement Fund
206. Northern Ireland Governmental Officers Superannuation
Committee
207. City of Edinburgh Council as Administrating Authority of the
Lothian Pension Fund
208. Operating Engineers Local 3 Trust Fund
209. Dresdner Bank A.G.
210. Parsec Trading Corp.
211. Parsec Corp.
212. Nomura Holding America Inc.
213. Nomura Holdings Inc.
214. PNMR Services Co.
215. First Choice Power, LP
216. Reliant Energy Services, Inc.
217. Reliant Energy Power Supply, LLC
218. EnergyCo, LLC
219. EnergyCo Marketing and Trading
220. Binding Company, Inc.
221. Fondiaria
222. BIM
223. VITA
224. Assicurazioni
225. Milano
226. Popolare
227. Banca Sai

228. Systema
229. Novara
230. 50 Broadway Realty Corp. LLC
231. Swedbank
232. Arab Bank
233. Bank Pekao
234. GL Trade
235. EZE Castle
236. Liquidpoint
237. Korea Investment & Securities Co., LTD
238. True Friend 4th Securitization Specialty Co.
239. PT Bank Negara Indonesia
240. Federal Home Loan Bank of Atlanta
241. Health Care Services Corp D/B/A Blue Cross and Blue Shield
of Illinois
242. Cognizant Technology Solutions
243. Somerset Properties SPE, LLC
244. Sumitomo Trust & Banking Co., LTD
245. Vignette Europe Limited
246. Greenbriar Minerals, LLC
247. D.E. Shaw Composite Portfolios, LLC
248. D.E. Shaw Oculus Portfolios, LLC
249. Compagnie Financiere Trdaiton SA
250. Caisse De Depot et Placement du Quebec
251. Tuxedo Reserve Owner LLC
252. Tuxedo TPA Owner LLC
253. Members of Certified Class in Austin, ET AL V. Chisick, ET
AL., Case SA CV 01-0971 DOC
254. The City of Long Beach
255. America's Servicing Company
256. Public Service of North Carolina
257. GMAC LLC
258. GMAC Residential Capital
259. GMAC-IM
260. Residential Funding Company LLC
261. Constellation PL
262. ADV Portfolio Tech
263. Sun Guard, ET AL.
264. INF SRVS
265. Wall St Concepts
266. The Central Puget Sound Regional Transit Authority
267. Global Thematic
268. Panton Fund

EXHIBIT A

- 269. CFIP Fund
- 270. Cura Fixed Fund
- 271. Turnberry Fund
- 272. Investcorp, Et. Al.
- 273. Royal Bank of America
- 274. Arapahoe County Attorney's Office
- 275. Currenex
- 276. State Street Bank
- 277. UBS Securities LLC
- 278. US Bank National Association
- 279. Bank of New York Mellon
- 280. Commerzbank A.G.
- 281. Kraft Foods Inc.
- 282. Kapalua Bay, LLC
- 283. M&B Maher
- 284. M. Brian Maher and Basil Maher
- 285. AB Bankas
- 286. Och-Ziff
- 287. Aliant Bank
- 288. Crossroads Investment Advisors
- 289. Lloyds Bank
- 290. Sun Trust Banks, Inc.
- 291. River Capital Advisors Inc.
- 292. Dell Marketing L.P.
- 293. National Cinemedia, Inc.
- 294. Margolis Edelstein
- 295. Access Data
- 296. Meridian Company of New York
- 297. CNX Gas Co.
- 298. Delaware Management Holdings, Inc.
- 299. Commerzbank A.G. (New York and Grand Cayman Branches)
- 300. Intechra LLC
- 301. Office of the U.S. Trustee
- 302. California Ind. Systems Operator Corp.
- 303. First Commercial Bank Co., Ltd. New York Agency
- 304. Bank of Taiwan
- 305. County of San Mateo (CA)
- 306. County of Monterey (CA)
- 307. First Trust Portfolios L.P.
- 308. Bondwave LLC
- 309. Avista Corp.
- 310. Cascade Investment LLC

311. Powerex Corp.
312. California Public Employees Retirement System
313. Thomas P. Dinapoli, as Sole Trustee of The NY State
Common Retirement Fund
314. Pacific Coast Cap. Partners, LLC
315. Mitsubishi UFJ, Ltd.
316. ING Real Estate Finance
317. Aozora Bank, Ltd.
318. Georgetown University
319. State Board of Administration of Florida
320. Franklin American Mortgage Company
321. EXUM RIDGE CBO 2006-1
322. EXUM RIDGE CBO 2006-2
323. EXUM RIDGE CBO 2006-4
324. EXUM RIDGE CBO 2006-5
325. EXUM RIDGE CBO 2007-1
326. EXUM RIDGE CBO 2007-2
327. SGS HY Credit Fund I (Exum Ridge CBO 2006-3)
328. AVIV LCDO 2006-1
329. AVIV LCDO 2006-2
330. AIRLIE LCDO (AVIV LCDO 2006-3)
331. AIRLIE LCDO (Pebble Creek 2007-1)
332. Pebble Creek LCDO 2006-1
333. Pebble Creek LCDO 2007-3
334. White Marlin CDO 2007-1
335. Airlie CDO I
336. Pebble Creek LCDO 2007, LLC
337. WestLB AG, New York Branch
338. Hellman & Friedman
339. Goldman Sachs Credit Partners
340. GS European Performance Fund Limited
341. Wachovia Bank
342. Wachovia Securities Ltd.
343. Evergreen, Et. Al
344. Calyon
345. Calyon Securities
346. Banif-Banco
347. Dexia Luxemburg
348. Dexia Local
349. Dexia Deutschland
350. Dexia Belgique
351. Oklahoma Municipal Power Authority
352. Natixis Entities

EXHIBIT A

- 353. Asset Backed Management Corp.
- 354. Banque Privee Saint Dominique
- 355. The Kiyo Bank
- 356. The Kyoei Fire and Marine Insurance Company Ltd.
- 357. LAHDE Capital Management
- 358. Westport Capital Management
- 359. Hank's Living Trust
- 360. Osterreichische
- 361. Etihad Airways
- 362. South Mississippi Power Association
- 363. Coast Electric Power Association
- 364. Malaysian Airline System
- 365. Fulton Bank
- 366. Pietro Ferrero
- 367. American National Insurance Company
- 368. GSEF Al Nawras (Cayman) Limited
- 369. Dubai International Capital LLC
- 370. Singapore Airlines
- 371. HSBC Realty Credit
- 372. Carlton Willard
- 373. SBA Comm
- 374. AIM Funds
- 375. AIM Advisors
- 376. Total Gas & Power Limited
- 377. Hope Greenfield
- 378. Overstock.com
- 379. Rutger Schimmelpenninck
- 380. Netapp, Inc.
- 381. Asurion Corporation
- 382. Peter J. and Mary Jane Dapuzzo
- 383. Thomas Cook AG
- 384. QVT Financial LP
- 385. Instituto de Credito Oficial
- 386. Standard Chartered Bank
- 387. BRE Bank S.A.
- 388. Carlton Comm Ltd.
- 389. Fubon Securities Co.
- 390. Fubon Insurance Co.
- 391. Taipei Fubon Commercial Bank Co.
- 392. The Hotchkiss School
- 393. Carmignac Gestion
- 394. Metropolitan Transit Authority
- 395. Bryant University

EXHIBIT A

EXHIBIT A

- 396. Minnesota State Board of Investment
- 397. Oppenheimer Funds Inc.
- 398. Bank of Nova Scotia
- 399. Rizal Commercial Banking Corporation
- 400. Asbury Atlantic
- 401. Asbury-Solomons
- 402. Aon Consulting
- 403. BNY Corporate Trustee Services Ltd.
- 404. Salem Five Cents Savings Bank
- 405. Saint Joseph's University
- 406. Robert Teller
- 407. Penn Convention Center Authority
- 408. Shell Energy North America (US) L.P.
- 409. Shell Trading (US) Company
- 410. Norton Gold Fields Limited
- 411. Region Marche
- 412. Nasdaq OMX
- 413. Chicago Mercantile Exchange
- 414. Blackrock Financial Management
- 415. Stan Mehaffey
- 416. Aberdeen Asset Management Inc.
- 417. Nationwide Fund Advisors
- 418. Tennessee Department of Revenue
- 419. Troutman Sanders LLP
- 420. Pentwater Capital Management, LP

Affiliations of Outside Directors

- Michael L. Ainslie
 - director - The St. Joe Company
 - director - Lehman Brothers Bank, FSB
 - trustee - Vanderbilt University
 - Member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- John F. Akers
 - director - W.R. Grace & Co
- Roger S. Berlind
 - governor - The Broadway League
- Thomas H. Cruikshank
- Marsha Johnson Evans
 - director - Weight Watchers International, Inc.
 - director - Huntsman Corporation

- director - Office Depot, Inc.
- director - Naval Academy Foundation
- director - America's Development Foundation.
- advisory board - LPGA
- advisory board - Pew Partnership for Civic Change
- Roland A. Hernandez
 - director of MGM Mirage
 - director - The Ryland Group, Inc.
 - director - Sony Corporation
 - director - Vail Resorts, Inc.
 - advisory board - David Rockefeller Center for Latin American Studies at Harvard University
 - advisory board - Harvard Law School
 - President's Council on International Activities – Yale University
- Henry Kaufman
 - president - Henry Kaufman & Company
 - member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
 - member - Board of Trustees of New York University
 - member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
 - member - Board of Trustees of the Animal Medical Center
 - member of the International Advisory Committee of the Federal Reserve Bank of New York
 - member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
 - member of the Board of Governors of Tel-Aviv University
 - treasurer (and former trustee) of The Economic Club of New York.
- John D. Macomber
 - director - Collexis Holdings, Inc.
 - director - Stewart & Stevenson LLC
 - chairman - Council for Excellence in Government
 - vice chairman - Atlantic Council
 - trustee - Carnegie Institution of Washington
 - trustee - Folger Library
- Sir Christopher Gent
 - director - Ferrari SpA
 - senior advisor - Bain & Company, Inc.

- advisory board - Reform

Professionals Employed by the Company

- Heller Ehrman LLP
- McKenna Long & Aldridge LLP
- Hahn Loeser & Parks LLP
- Thacher Proffitt & Wood LLP
- Simpson Thacher & Bartlett LLP
- Ernst & Young
- PricewaterhouseCoopers
- McKee Nelson
- DLA Piper
- White & Case
- Sidley Austin LLP
- Andrews & Kurth LLP
- Herrick & Feinstein MMOR Consulting
- Kramer Levin Naftalis & Frankel LLP
- Latham & Watkins, LLP
- Schulte, Roth, & Zabel LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Hunton & Williams LLP
- Miller Canfield Paddock Stone
- Kepley Brousous & Biggs
- Krieg Devault LLP
- Click & Null, P.C.
- Sonnenschein Nath & Rosenthal
- Burns, White & Hickton
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.
- Blake Cassels & Graydon LLP
- Willkie Farr & Gallagher LLP
- Jeffer, Mangels, Butler & Marmaro
- Menter, Rudin & Trivelpiece, P.C.
- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- Mercer Marsh & McLennan Companies
- Allen & Overy LLP
- Brand Law Group, PC
- Akerman Senterfitt

EXHIBIT A

- Foster, Graham, Milstein & Calisher, LLP
- Reilly Pozner & Connelly LLP
- Dorsey & Whitney LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP
- MM Arizona Holdings LLC
- Snell & Wilmer
- Squire, Sanders & Dempsey L.L.P.,
- Lewis and Roca LLP
- Hahn Loeser & Parks LLP
- Sills Cummis & Gross P.C.
- Cadwalader, Wickersham & Taft LLP
- Skadden, Arps, Slate, Measgher & Flom LLP
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Prickett Jones & Elliott, P.A.
- Conway and Mrowiec
- Gianni, Origoni Grippo & Partners
- Kleyr Grasso Associes
- Cederquist
- Mitsui Company
- LS Horizon Ltd.
- Herbert Smith Ltd.
- Oh-Ebashi LPC & Partners
- Morrison & Foerster LLP
- Freshfields Bruckhaus Deringer
- NBP Clems
- HBN Law
- L.B. Smithplein 3
- Pite Duncan
- Akerman Senterfitt
- Baker & McKenzie LLP
- Bloom Murr & Accomazzo, P.C.
- Foster, Graham, Milstein & Calisher, LLP
- Houser & Allison, APC
- Jones Day
- Sills Cummis Epstein & Gross P.C.
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Latham & Watkins LLP
- Davies Ward Phillips & Vineberg
- Einstein Malanchuk LLP
- Gibson, Dunn & Crutcher LLP

- Paul, Hastings, Janofsky & Walker LLP
- Dechert LLP
- Hogan & Hartson
- Cox Castle Nicholson
- Morrison & Forster
- Stroock, Stroock & Lavan

Litigation Claimants

- City of Cleveland, Ohio
- First Alliance Mortgage Company Class Action
- IPO Class Actions
- Breakaway Solutions Inc.
- In re Public Offering Antitrust Litigation (consolidated class action)
- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Mirant Corporation Securities Litigation (class action)
- Research Analyst Independence Litigations
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Electronic Trading Group, LLC
- Forza Capital Management, L.L.C.
- BHL Capital Partners L.P.
- Alaska Electrical Pension Fund
- Alex E. Rinehart
- City of Cleveland
- Overstock.Com Inc.
- Keith Carpenter
- Keith Cheng
- Oliver Cheng
- Mary Helbeyn
- Elizabeth Foster
- Hugh D. Barton
- David Trent

EXHIBIT A

- Mark Montag
- Bader & Yakaitis P S P & Trust
- J. Bader

100 Largest Holders of Trade Debt

1. Microsoft Corporation
2. IBM Corporation
3. Network Appliance Inc.
4. Iron Mountain Digital Archives
5. Bloomberg Finance LP
6. FT Interactive Data
7. Information Builders Inc
8. Tibco Software, Inc.
9. Broadridge Securities Processing
10. CDW Direct LLC
11. Sungard Securities Finance Inc
12. 1301 Properties Owner LP
13. Dell Marketing L.P.
14. Rittal Corporation
15. AC Nielsen Company
16. Thomson Financial
17. Intuition Publishing Inc.
18. Ernst & Young LLP
19. Meridian IT, Inc.
20. Northrop Grumman
21. Diversified Global Graphics Group DG3
22. Gartner Group Inc.
23. Hewlett Packard Company
24. Storage Technology Corp
25. RR Donnelley Receivables Inc.
26. Triple Point Technology, Inc.
27. Video Corporation Of America
28. Rolfe & Nolan Systems Inc.
29. Iron Mountain Digital Archives
30. Cushman & Wakefield Inc.
31. Michael Stapleton Associates
32. A V Services Inc.
33. Automated Securities Clearance Ltd.
34. Computer Associates International Inc.
35. Integreon Managed Solutions
36. Clayton Fixed Income Services, Inc.
37. Meridian It, Inc.

38. CHD Meridian Healthcare
39. Computer Financial Consultants, Inc.
40. Allen & Overy
41. DBRS Inc.
42. Wipro Technologies
43. Alpha Office Supplies Inc.
44. Logical Information Machines
45. Interactive Data Corp.
46. Acronis, Inc.
47. Structure Group
48. AFD Contract Furniture Inc.
49. Key Systems
50. Hanover Moving & Storage Co Inc.
51. Ayco Services Agency Inc.
52. Wombat Financial Software, Inc.
53. Ikon Office Solutions Inc.
54. Rockefeller Center North, Inc.
55. Trimont Real Estate Advisors Inc.
56. Liquid Engines, Inc.
57. CDW Direct LLC
58. Dimension Data
59. Kepner Tregoe Inc.
60. Cyveillance
61. Swets Information Services Inc.
62. Network Appliance Inc.
63. IBM Corporation
64. Headstrong Services, LLC
65. Gotham Technology Group
66. EXLservice Holdings Inc.
67. Quest Software Inc.
68. Restaurant Associates
69. Iron Mountain Records Management
70. Agilysys Nj, Inc.
71. Mellon Analytical Solutions
72. Enterprise Solution Providers Inc.
73. SAS Institute Inc
74. Aperture Technologies
75. Lexis-Nexis
76. Greenline Financial Technologies Inc.
77. Compliance Data Center Inc.
78. DGWB, Inc.
79. DBRS, Inc.
80. Verrazano Consulting Solutions, LLC

EXHIBIT A

- 81. Tac Americas, Inc.
- 82. Lexis Nexis
- 83. Rainmaker Group LLC
- 84. Dimension Data
- 85. Transaction Network Services
- 86. Nishimura & Partners
- 87. SOS Security Inc.
- 88. Polaris Software Lab (India), Ltd.
- 89. 4 Connections LLC
- 90. Hewlett Packard Company
- 91. Inconit Corporation
- 92. ILOG Inc.
- 93. The Bank Of New York
- 94. Trilogy Leasing Co. LLC
- 95. Standard Register
- 96. KPMG, LLP
- 97. Infusion Development Corp.
- 98. Sharon Land Company, LLC
- 99. Emil Werr
- 100. Computer Associates International Inc.

Professionals Retained by Significant Creditor Groups

- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.
- Akin Gump Strauss Hauer & Feld LLP
- The Wilson Law Firm, PC

Utilities

- Con Edison
- The Hess Corporation
- NSTAR Electirc
- ComEd
- Sempra Energy Solutions
- NYC Water Board
- AT&T
- Cleveland Public Power
- Cleveland Division of Water
- Dominion
- Interstate Gas
- Illuminating
- NEORSD

EXHIBIT A

- Time Warner

Committee Members

- Wilmington Trust Company
- Mizuho Corporate Bank, Ltd.
- RR Donnelley & Sons
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- Shinsei Bank, Limited
- Metlife

EXHIBIT B TO THE ROLLIN AFFIDAVIT

Current and Former RP clients listed in the Master Retention Checklist.

Individual/Entity	Description
AIG Annuity Insurance Company	RP formerly represented AIG Annuity Insurance Company in disputes over the payment of annuity benefits to annuitants and/or their beneficiaries.
Zurich American Insurance Company	RP formerly represented Zurich in an appeal on an insurance coverage matter.
American Family Life Assurance Company	RP formerly represented American Family in defense of a collective FLSA action related to overtime compensation and in defense of a class action related to the use of insurance loss valuation software.
The Bank of New York ("BNY")	RP currently represents BNY in the prosecution of a legal malpractice action.
Sungard Securities Finance Inc.	RP formerly represented Sungard in litigation related to the purchase of a business.
Lehman Brothers Holdings, Inc. ("LBHI")	RP currently represents LBHI in loss recovery litigation related to the purchase of mortgage loans on the secondary market.
Aurora Loan Services, LLC ("ALS")	RP currently represents ALS (1) in ALS's capacity as agent for LBHI and Lehman Brothers Bank, FSB, and (2) in ALS's capacity as master servicer and loan administrator in loss recovery litigation related to the purchase of mortgage loans on the secondary market. RP formerly represented ALS in lawsuits filed against ALS in connection with its role as a subservicer for LBHI. RP's representation of ALS in such matters is complete or nearly complete.
Lehman Brothers Bank, FSB ("LBB")	RP represents LBB as a counterclaim defendant in a loss recovery lawsuit filed by RP on behalf of Aurora Loan Services and LBHI. LBB also owns some mortgage loans for which RP is seeking loss recovery in cases where LBHI also owns mortgage loans.
Sprint Nextel Corp.	RP currently represents Sprint Nextel in defense of a claim arising out of the settlement of an employment discrimination lawsuit filed by two former employees. RP formerly represented Sprint Nextel in a variety of contract disputes.
California Public Employees Retirement System ("CalPERS")	RP formerly represented CalPERS as an opt-out plaintiff in a class action against Qwest Communications.
Lexis Nexis	Lexis Nexis is not a client of RP, but is the publisher of RP Partner Larry Pozner's treatise on cross-examination.
Structured Asset Securities Corporation ("SASCO")	SASCO is not a client of RP but is the depositor of loans for which RP is seeking recovery on behalf of Aurora Loan Services in its capacity as master servicer of securitized mortgage loans.

EXHIBIT B

EXHIBIT C TO ROLLIN AFFIDAVIT

Ameriquest Mortgage Co. & ACC Capital Holdings, Inc.
National Bankers Group, Inc. ("NBGI")
EZ Funding Corp.
SCME Mortgage Bankers, Inc.
Gateway Funding
ComUnity Lending
First Allied Mortgage
SGB Corp.
American Sterling Bank
Impac Funding Corp. v. BNC Mortgage, Inc.
National Penn Bank
Realty Mortgage
Impac Funding Corp.
Shea Mortgage
Clarion Mortgage
Lincoln Mortgage Co.
Home Capital Funding
IRES Co.
Lending 1 st Mortgage LLC
Mirad Financial Group
Nationwide Lending
Security Mortgage Corp.
Paramount Residential Mortgage Group, Inc.
Certified Home Loans of Florida
Dream House Mortgage
Approved Funding Corp.
Assured Lending Corp.
Bank of England
Coast Mortgage Corp.
Epix Funding Group, Inc.
Manhattan Mortgage
Paragon Mortgage Bankers Corp.
Pine State Mortgage Corp.
South Trust Funding, Inc.
Beach First National Bank
Equity Resources, Inc.
Fairfield Financial Mortgage Group, Inc.
First Guaranty Mortgage Corp. of Virginia
Mortgage and Equity Funding Corp.
Professional Mortgage Partners, Inc.
United Capital, Inc.
MortgageIT, Inc.
PrimeLending, a Plains Capital Company

Cornerstone Mortgage Co.
First Guaranty Financial Corp.
Network Funding L.P.
Texas Capital Bank, N.A.
EquiPoint Financial Network, Inc.
Genesis Mortgage Corp.
Genpact Mortgage Services, Inc.
Homewide Lending Corp.
Loan Correspondents, Inc.
Loan Network, LLC
Mortgage Management Consultants, Inc.
PMAC Lending Services, Inc.
PMC Bancorp
United California Systems International, Inc.
Gateway Mortgage Group, LLC
Popular Mortgage
1 st New England Mortgage Corp.
Amtrust Mortgage Corp.
First Financial Lender
First Integrity Mortgage Co.
Florida Professional Mortgage
Greene Financial Services
Griffin Mortgage
Home Mortgage Inc.
Hometrust Mortgage Co.
InterMountain Mortgage
Intohomes Mortgage Services, Inc.
IZT Mortgage, Inc.
Key Financial Corporation
Lakeland Regional Mortgage Corp.
Liberty Financial Group, Inc.
Matrix Funding Services
Millennium Mortgage Corp.
Mortgage Specialists, Inc.
Mountain View Mortgage
Peoples Home Equity, Inc.
Prado Mortgage, Inc.
RNB, Inc.
Royal Financial, LLC
Sound Mortgage Decisions, Corp.
South Pacific Financial
TMG Financial Services
Tower Mortgage Capital
Transatlantic Mortgage Corp.
Triumph Funding

USA Funding Corp.
Western Residential Mortgage, Inc.
Westlend Financing, Inc.